Each office established or maintained in this state for the practice of public accounting in this state by a certified public accountant, or partnership or corporation of certified public accountants, or by a public accountant or a partnership of public accountants, or by an accounting practitioner or partnership of accounting practitioners, or by a person registered under section 116.17, shall be registered biennially annually under this chapter with the board, but no fee shall be charged for such registration.

SEC. 4. Section one hundred sixteen point twenty (116.20), subsection two (2), unnumbered paragraph one (1), Code 1975, is amended to read as follows:

In addition to the certificates and licenses, permits to engage in the practice of public accounting in this state shall be issued by the board to holders of the certificate of certified public accountant and to holders of a license to practice as an accounting practitioner in force and effect as specified in subsection 1, upon payment of the fees, as follows:

SEC. 5. Section one hundred sixteen point twenty (116.20), subsection two (2), paragraph b, Code 1975, is amended to read as follows:

b. Persons holding the certificate of certified public accountant under the provisions of section 116.5 who are high school graduates and who have had three years' continuous experience under the direct supervision of a certified public accountant holding a current permit to practice, which experience must include a significant amount of accounting work involving third-party reliance on the financial statements, shall be issued permits by the board. The experience required in section 116.5, subsection 4 two (2) of the Code, shall be counted as the experience required in this paragraph.

1 Sec. 6. Section one hundred sixteen point twenty (116.20), subsection four (4), Code 1975, is amended to read as follows:

4. There shall be a biennial an annual permit fee in an amount to be determined, from time to time, by the board, payable by certified public accountants, public accountants, and accounting practitioners engaged in practice in this state. No fee shall be charged for the renewal of a partnership or corporation permit to practice. All permits shall expire annually as determined by the board.

Approved July 3, 1975

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This Act was passed by the G.A. prior to July 1, 1975; see §3.7 of the Code

CHAPTER 117

BEER SIGNS IN BALLPARKS

H. F. 43

AN ACT permitting the advertisement of beer by brand name on the inside of fences surrounding ballparks.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Section one hundred twenty-three point fifty-one 2 (123.51), subsection three (3), Code 1975, is amended to read as follows:

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- 3. No signs or other matter advertising any brand of beer shall be erected or placed upon the outside of any premises occupied by a licensee or permittee authorized to sell beer at retail. This subsection shall not prohibit the use of signs or other matter inside a fence or similar enclosure which wholly or partially surrounds the licensed premises.
- SEC. 2. This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in The Cedar Rapids Gazette, a newspaper published in Cedar Rapids, Iowa, and in The Mount Vernon Hawkeye and The Lisbon Herald, a newspaper published in Mount Vernon, Iowa.

Approved May 8, 1975

I hereby certify that the foregoing Act, House File 43, was published in The Cedar Rapids Gazette, Cedar Rapids, Iowa, May 14, 1975, and in The Mount Vernon Hawkeye and The Lisbon Herald, Mount Vernon, Iowa, May 15, 1975.

Melvin D. Synhorst, Secretary of State

CHAPTER 118

STATE HYGIENIC LABORATORY

H. F. 225

AN ACT relating to the functions of the laboratory at the state university of Iowa and to change its title to the state hygienic laboratory.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Section one hundred thirty-five point eleven (135.11), 2 subsection four (4), Code 1975, is amended to read as follows:

4. Make investigations and surveys in respect to the causes of disease and epidemics, and the effect of locality, employment, and living conditions upon the public health. For this purpose the department may use the services of the experts connected with the bacteriological and epidemiological state hygienic laboratory at the state university of Iowa.

SEC. 2. Section two hundred sixty-three point seven (263.7), Code 1975, is amended by striking the section and inserting in lieu thereof the following:

263.7 State hygienic laboratory—investigations. The state hygienic laboratory shall be a permanent part of the state university of Iowa. It shall make or cause to be made microbiological and chemical examinations and other necessary investigations by both laboratory and field work in the determination of the causes of disease, shall suggest methods of overcoming and preventing the recurrence of the disease, and shall evaluate environmental effects and scientific needs, whenever requested to do so by any state agency, state institution, or local board of health when the investigation or evaluation is necessary in the interest of environmental quality and public health and for the purpose of preventing epidemics of disease.

SEC. 3. Section two hundred sixty-three point eight (263.8), Code 1975, is amended to read as follows:

263.8 Reports—tests—air pollution. Such examination shall be a made without charge, except Charges may be assessed for transporta-